

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE INSPECTOR GENERAL**

**AUDIT OF CONTRACTOR BILLINGS
FOR DCPS SECURITY SERVICES**



**CHARLES J. WILLOUGHBY
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



March 3, 2006

Clifford B. Janey, Ed.D.
Superintendent
District of Columbia Public Schools
825 North Capital Street, N.E., 9th Floor
Washington, D.C. 20002


Dear Dr. Janey:

Enclosed is our final report summarizing the results of the Office of the Inspector General's (OIG) Audit of Contractor Billings for DCPS Security Services (OIG No. 03-2-14GA(f)).

As a result of our audit, we directed to the District of Columbia Public Schools (DCPS) four recommendations necessary to correct the deficiencies described in this report. We received responses to the draft report from the Superintendent, DCPS on February 17, 2006. We consider actions taken and/or planned by DCPS to be fully responsive to our recommendations. The full text of the DCPS response is included at Exhibit C.

We appreciate the cooperation and courtesies extended to our staff during the audit. If you have questions, please contact William J. DiVello, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,


Charles J. Willoughby
Inspector General

CJW/mf

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AUDIT OF CONTRACTOR BILLINGS FOR DCPS SECURITY SERVICES

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EXECUTIVE DIGEST

OVERVIEW

This is the final audit in a series of audits performed by the District of Columbia Office of the Inspector General (OIG) that evaluate the District of Columbia Public Schools' (DCPS) management and operation of the school security program. This report summarizes our review of the school security service billings submitted by MVM, Inc., which provided school security services for the period of October 1996 to July 2003. We focused on determining whether the contractor adequately supported and accounted for billings, and whether DCPS officials adequately monitored the school security service contractor.

CONCLUSIONS

We found that: (1) DCPS paid duplicate billings submitted by the security contractor, MVM, Inc.; (2) the security contractor did not replace absent school security officers within the 2-hour time limit imposed by the contract; (3) DCPS did not sufficiently review the school security contractor's monthly invoices for errors; and (4) DCPS did not assess fees for the absent school security officers. These conditions occurred because DCPS needed to improve internal control procedures for reviewing the security contractor's billings and monitoring the security contractor's performance. As a result, DCPS paid approximately \$38,000 in questionable costs during the time period of January 2002 thru July 2003. Although these savings may appear to be minimal, we believe a subsequent review of the invoices will disclose additional billing errors.¹ In addition, absent school security officers compromised the overall safety of DCPS students and staff.

SUMMARY OF RECOMMENDATIONS

We directed four recommendations to the Superintendent, DCPS to correct the deficiencies cited in the report. The recommendations centered on:

- Taking immediate action to pursue recovery from MVM, Inc. for duplicate billings totaling \$13,276.97 and over billings totaling \$15,121.82.
- Initiating action to recover fees totaling \$9,620.46 from MVM, Inc. for the failure to replace absent school officers in May 2003, as provided in the contract.
- Evaluating the invoices submitted by MVM, Inc. to determine whether DCPS paid additional duplicate billings and over billings, and taking the necessary action to recover funds for any remaining duplicate billings and over billings.

¹ It is important to note that during our review of invoices we identified other questionable billing issues that we were unable to address in this report.

EXECUTIVE DIGEST

- Evaluating all of the morning reports submitted by MVM, Inc. to determine whether the contractor failed to provide replacement officers for other months, and taking the necessary action to assess fees for any additional vacant posts.

A summary of potential benefits resulting from this audit is included at Exhibit A.

CORRECTIVE ACTIONS

We received a response from DCPS on February 17, 2006, to the draft of this report. We consider actions taken or planned by DCPS to be fully responsive to our recommendations. The full text of the DCPS response is at Exhibit C.

INTRODUCTION

BACKGROUND

DCPS is an independent agency of the District of Columbia, primarily funded through the District appropriations. Pursuant to Title 5, District of Columbia Municipal Regulations (DCMR) § 501.3, the Superintendent of DCPS has broad authority to take any actions necessary to carry out the duties and responsibilities of his/her office on behalf of the agency.

The Office of the Superintendent established the Division of School Security to ensure a safe, productive learning environment for students and staff. As such, the Division is responsible for preventing, detecting, and investigating criminal and other illegal activity on DCPS property, at DCPS events, or committed by or against DCPS students and employees. Such activity includes incidents of assault, corporal punishment, abuse, fraud, theft, illegal contraband, and waste. The Division also facilitates criminal history background checks for all candidates for employment or promotion by DCPS, and assists local school principals, administrators, and staff with the maintenance and restoration of order and discipline within DCPS. The Division includes an Administrative section and an Investigative section.

DCPS maintained in-house security personnel and programs for approximately 25 years. However, in the mid-1990's, DCPS was mandated by law² to out-source school security services due to the surge of crime and violence. For the last 8 years, DCPS has contracted with private firms to provide security services for approximately 157 sites (including all schools and administrative facilities). Security services are not provided at DCPS schools when they are closed. However, security is provided 24 hours a day at some DCPS facilities (warehouses, etc.). MVM, Inc. was the first contractor to provide school security services for DCPS, performing such services from October 1996 through July 2003.

The contractors, alongside the Division of School Security, work to ensure DCPS students and staff have a safe and productive learning environment. Until recently, the Administrative section of the Division of School Security provided management and oversight of the daily security operations, to include monitoring the contractual security personnel assigned at DCPS locations.³

² The District of Columbia School Reform Act of 1995, Pub. L. No. 104-134, sec. 2751, 110 Stat. 1321 (1996), requires the D.C. Board of Education to enter into a security services contract on behalf of the District schools for academic year 1995-96 and each academic year thereafter.

³ Pursuant to the School Safety and Security Contracting Procedures Act of 2004 (D.C. Law 15-350, effective April 13, 2005) ("School Safety Act"), the Metropolitan Police Department assumed responsibility for procuring and delivering security services to DCPS.

INTRODUCTION

OBJECTIVE, SCOPE, AND METHODOLOGY

Our audit objectives were to determine whether the contractor adequately supported and accounted for billings to MVM, Inc., and whether DCPS officials adequately monitored the school security service contractor. The contract value for security services with MVM, Inc. totaled approximately \$35.8 million for the period December 20, 2001, through July 31, 2003. We reviewed 10 invoices totaling \$11.3 million paid to MVM, Inc. during the time period of January 2002 thru July 2003.

To accomplish our objectives, we examined the DCPS security services contract, invoices, and morning reports (i.e., time and attendance reports). We also examined Title 5 and Title 27 of the DCMR, DCPS operational policies and procedures, and other relevant documentation.

In addition, we conducted interviews with the DCPS security service contractor, DCPS management, and staff personnel. We did not rely on computer-processed data during this audit.

Our audit was conducted in accordance with generally accepted government auditing standards and included such tests as were considered necessary under the circumstances.

FINDING AND RECOMMENDATIONS

FINDING: MONITORING AND REVIEWING CONTRACTOR BILLINGS
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SYNOPSIS

We found that the DCPS security contractor submitted duplicate billings and that the security contractor did not replace absent school security officers within the 2-hour time limit imposed by the contract. Further, DCPS did not sufficiently review the school security contractor's monthly invoices for errors, and DCPS did not assess fees for the absent school security officers. These conditions occurred because DCPS needed to improve internal control procedures for reviewing the security contractor's billings and monitoring the security contractor's performance. As a result, DCPS paid approximately \$38,000 in questionable costs during the time period of January 2002 thru July 2003. Although these savings may appear to be minimal, we believe a subsequent review of the invoices will disclose additional billing errors. In addition, absent school security officers compromised the overall safety of DCPS students and staff.

DISCUSSION

We randomly selected and reviewed 10 of the security contractor's monthly invoices, which totaled approximately \$11.3 million, for the time period of January 2002 thru July 2003. We found billing errors totaling \$28,398.79 in 6 of the 10 monthly invoices reviewed. DCPS apparently failed to detect these billing errors. Further, the security contractor did not adhere to contract provisions that require the contractor to replace absent school officers, and DCPS failed to assess fees totaling \$9,620.46 against the contractor for violating the contract terms.

Duplicate Billings. In April and May 2003, the school security contractor submitted duplicate billings totaling 720.4 hours, as shown in Exhibit B.

Duplicate Billings for April 2003. The April 2003 invoice contained charges that were included in the May 2003 invoice. The amounts billed for April 2003 included 100.5 hours, totaling \$1,852.21. The work week beginning April 28, 2003, only contained 3 work days for the month of April (Monday through Wednesday). However, the April invoice listed four school security officers (employee numbers 1, 2, 3, and 4 as shown in Exhibit B) as working a 5-day work week instead of a 3-day work week. The 2 additional work days (Thursday and Friday) fell on May 1st and May 2nd. The security contractor should not have included the 76.5 hours for these 2 days on the April invoice because the security contractor billed DCPS in May for these same four school security officers.

The April 2003 invoice also contained duplicate charges for April 28-30 (Monday through Wednesday), totaling 24 additional hours, for one of the four above mentioned school

FINDING AND RECOMMENDATIONS

security officers (employee number 2). This employee's name was listed twice on the April invoice as providing security on the same dates for each listing.

Duplicate Billings for May 2003. The security contractor submitted duplicate billings for 30 additional school security officers in the May 2003 invoice. The work week ending May 2, 2003, only contained 2 working days for the month (Thursday and Friday). However, the May invoice contained charges for a 5-day work week (Monday, April 28th through Friday, May 2nd) instead of a 2-day work week (Thursday, May 1st and Friday, May 2nd) for 30 school security officers. The security contractor had previously billed DCPS for these same 30 school security officers in the April 2003 invoice for the work days April 28th through April 30th. The duplicate billings totaled 619.9 hours amounting to \$11,424.76.

Over Billings. The security contractor also billed the DCPS for 820.5 hours, totaling \$15,121.82, for school security officers who did not actually work during the billing periods. Although the school security officers were included on the monthly invoices, the morning reports did not show these officers actually worked. Table 1 below shows the over-billed hours and the billed rates of pay.

Table 1. Over Billed Hours and Fees

	September 2002	November 2002	December 2002	March 2003	Total
Over Billed Hours	208	180.5	312	120	820.5
Hourly Rate of Pay	\$18.43	\$18.43	\$18.43	\$18.43	-
Total Over Billings	\$3,833.44	\$3,326.62	\$5,750.16	\$2,211.60	\$15,121.82

Monitoring Security Contractor Billings. Article VII of the contract provides, "The Director, Division of Security, or his/her alternate, is hereby designated Contract Manager under this Agreement." Article VII also provides, "The Contract Manager shall have prime responsibility for determining the acceptability of technical services performed by MVM. This responsibility shall include, but is not limited to, the following: (1) monitoring MVM's compliance with the terms and conditions and, (4) providing approval of all certified invoices submitted by MVM." Further, 27 DCMR § 4001.2 provides agencies must maintain suitable records reflecting quality assurance actions.

The designated Contract Manager referred to himself as the Contracting Officer's Technical Representative (COTR). The COTR acknowledged that he was responsible for ensuring that the contractor adhered to the contract terms, and for authorizing and certifying payments. In addition, the COTR stated that he signed the monthly invoices, indicating that the contractor

FINDING AND RECOMMENDATIONS

satisfactorily billed for security services. However, the COTR admitted that his review was limited.

We questioned the COTR about the duplicate billings identified in April and May 2003. The COTR replied that he could have possibly missed the billing errors in the invoices because the supporting documentation for the invoices was too voluminous. He added that his review is more of a “cursory” review. The cover page for the invoices showed the cost for the various contractual positions and the total invoice amount. According to the COTR, he only ensured the total invoice amounts were “mathematically correct” because he did not have the necessary resources to identify duplicate billings. The COTR was unable to provide our auditors with any documentation to support his invoice reviews. After the COTR approved the invoices, he provided the invoices to the Accounts Payable Unit in the DCPS Office of the Chief Financial Officer, which processed the payments.

We also discussed the billings with the Accounts Payable Unit. The Accounts Payable Specialist stated that she did not conduct an extensive review of the invoices. She added that she merely authorized payments based upon the COTR’s acknowledgement (approval) that the contractor provided the contractual services. However, the COTR’s review of the invoices did not ensure the contractor billed for actual services rendered. We believe DCPS could have easily detected some billing errors if a more thorough review was required.

School Security Officers Not Replaced and Fees Not Assessed. We reviewed the May 2003 morning reports, and determined the contractor did not replace 87 security officers within 2 hours, as required. In fact, the contractor failed to replace these officers during the entire work day.

The contractor’s failure to provide replacements for absent school security officers violated the terms of the contract and subjected the contractor to fees. According to Article III, Section A.11.4, “Replacement personnel shall be provided within two (2) hours at no additional cost to DCPS.” Article III, Section A.1.16 of the contract provides:

Each time MVM fails to cover an assigned post, DCPS shall assess MVM a fee, to be determined by the DCPS Contract Manager, starting two (2) hours after notification, for subsequent hours or fractions thereof that a post is not covered by MVM as required. (This also includes will call posts, special events, and emergency assignments.)

DCPS did not have a document showing the method for calculating the fees. However, the DCPS Contracting Officer stated that the fees should be calculated by multiplying the school security officers’ hourly pay rate (\$18.43) by the number of hours that a post remained vacant.

FINDING AND RECOMMENDATIONS

Although the contract provided for fees, DCPS did not assess these fees against the contractor when MVM failed to cover an assigned post. The following table shows the specific dates when replacement officers were not provided, and the associated fees.

**Table 2. School Security Officers Not Replaced
and Fees Not Assessed (May 2003)**

Date	Officers Not Replaced	Hourly Rate	Unmanned Hours	Fees Not Assessed
05/05/03	12	\$18.43	72	\$1,326.96
05/06/03	4	\$18.43	24	\$442.32
05/09/03	2	\$18.43	12	\$221.16
05/12/03	4	\$18.43	24	\$442.32
05/13/03	3	\$18.43	18	\$331.74
05/14/03	4	\$18.43	24	\$442.32
05/15/03	8	\$18.43	48	\$884.64
05/16/03	3	\$18.43	18	\$331.74
05/19/03	6	\$18.43	36	\$663.48
05/21/03	2	\$18.43	12	\$221.16
05/22/03	1	\$18.43	6	\$110.58
05/23/03	7	\$18.43	42	\$774.06
05/27/03	12	\$18.43	72	\$1,326.96
05/28/03	9	\$18.43	54	\$995.22
05/29/03	6	\$18.43	36	\$663.48
05/30/03	4	\$18.43	24	\$442.32
Total	87	-	522	\$9,620.46

As shown in Table 2, DCPS should have assessed \$9,620.46 in fees against the contractor due to the contractor's failure to staff vacant posts. However, the COTR stated that he did not assess fees, and that he had been unaware of any fees assessed against the contractor. Further, the DCPS Contracting Officer did not provide any documentation showing that DCPS assessed fees against the contractor

We also discussed school officer replacements with the contractor's Project Manager. The Project Manager stated that the contractor maintained a replacement pool of approximately 20 to 25 officers. She added that when school officers had an emergency and did not report to work, cluster supervisors were notified and were responsible for ensuring that replacement officers were provided. However, she admitted there were occasions when the contractor did

FINDING AND RECOMMENDATIONS

not have enough replacement officers available, and thus, some DCPS school posts may have not been covered.

During our review, three DCPS school principals confirmed there were occasions when absent officers were not replaced. The principals said that when security officers are not replaced, the school administrative staff, as well as the present security officers, cannot adequately protect DCPS students and staff. Failure to replace officers not only violated the contract, but also placed the overall safety of DCPS students and staff at risk. DCPS should have ensured the contractor had a backup plan when the replacement pool had been exhausted.

Monitoring Security Contractor Performance. DCPS failed to ensure the contractor replaced absent school security officers because DCPS did not develop an internal control mechanism to effectively account for the school officers. The COTR stated that he was unable to perform an in-depth review of the morning reports because the reports were too voluminous. Therefore, he relied solely on the contractor to provide replacement officers.

We acknowledged that the process for reviewing the morning reports would have been time consuming. However, DCPS could have developed an alternative approach for ensuring the contractor provided replacement officers. In our opinion, DCPS should have enlisted the school principals' assistance in monitoring the contractor, and required each principal to notify the COTR when replacement officers were not provided. When we discussed the contractor's performance with the COTR, the COTR stated that he is actively considering soliciting the school administrators' help to assist him in determining when school officers are not replaced.

If an internal control mechanism had been developed to account for school security officers, DCPS could have avoided placing students' and staffs' safety at risk. In addition, DCPS could have recovered fees in accordance with the contract terms.

Summary

DCPS failed to adequately monitor the school security contractor, and as a result, DCPS paid approximately \$40,000 in questionable costs for the time period of January 2002 thru July 2003. Although these savings may appear to be minimal, we believe a subsequent review of other invoices will disclose additional billing errors. After we identified the billing errors, a DCPS security official requested an internal review of all billings submitted by the contractor.

FINDING AND RECOMMENDATIONS

RECOMMENDATIONS

We recommend that the Superintendent, District of Columbia Public Schools:

1. Take immediate action to pursue recovery from MVM, Inc. for duplicate billings totaling \$13,276.97 and over billings totaling \$15,121.82.
2. Initiate action to recover fees totaling \$9,620.46 from MVM, Inc. for the failure to replace absent school officers in May 2003, as provided in the contract.
3. Evaluate the invoices submitted by MVM, Inc. to determine whether the contractor submitted additional duplicate billings and over billings, and take the necessary action to recover funds for the duplicate billings and over billings.
4. Evaluate all of the morning reports submitted by MVM, Inc. to determine whether the contractor failed to provide replacement officers for other months, and take the necessary action to assess and recover fees for any additional vacant posts.

MANAGEMENT RESPONSE

The response from the Superintendent, District of Columbia Public Schools, included several actions to seek recovery for all billing discrepancies noted in the report and ensure accuracy and appropriateness of invoices prior to payment. The full text of the DCPS response is at Exhibit C.

OIG COMMENTS

We consider DCPS's comments to be fully responsive to the report's recommendation.

EXHIBIT A. SUMMARY OF POTENTIAL BENEFITS RESULTING FROM AUDIT

Recommendation	Description of Benefit	Amount and/or Type of Monetary Benefit	Status ⁴
1	Economy and Efficiency. Take immediate action to pursue recovery from MVM, Inc. for duplicate billings and over billings.	\$28,398.79 can be put to better use.	Closed
2	Economy and Efficiency. Initiate action to recover fees from MVM, Inc. for the failure to replace absent school officers in May 2003.	\$9,620.46 can be put to better use.	Closed
3	Economy and Efficiency. Evaluate the invoices submitted by MVM, Inc. to determine whether the contractor submitted additional duplicate billings and over billings, and take the necessary action to recover funds.	Undeterminable. Benefits would be determined based on the identified billing errors.	Open
4	Economy and Efficiency. Evaluate all of the morning reports submitted by MVM, Inc. to determine whether the contractor failed to provide replacement officers for other months, and take the necessary action to assess and recover fees.	Undeterminable. Benefits would be determined based on the number of vacant posts.	Open

⁴This column provides the status of a recommendation as of the report date. For final reports, “Open” means management and the OIG are in agreement on the action to be taken, but action is not complete. “Closed” means management has advised that the action necessary to correct the condition is complete. “Unresolved” means that management has neither agreed to take the recommended action nor proposed satisfactory alternative actions to correct the condition.

EXHIBIT B. SCHEDULE OF DUPLICATE BILLINGS

	April 2003 Invoice					May 2003 Invoice					Duplicate Hours
	Mon. 4/28	Tues. 4/29	Wed. 4/30	Thurs. 5/1	Fri. 5/2	Mon. 4/28	Tues. 4/29	Wed. 4/30	Thurs. 5/1	Fri. 5/2	
Employee 1	0	6	8	8	8	-	-	-	5	8	16
Employee 2	8	8	8	8	8	-	-	-	8	8	16
Employee 2	8	8	8	8	4.5	-	-	-			36.5
Employee 3	8	8	8	8	8	-	-	-	8	8	16
Employee 4	0	8	8	8	8	-	-	-	8	8	16
Employee 5	8	0	4	-	-	8	0	4	8	8	12
Employee 6	8	8	8	-	-	8	8	8	8	8	24
Employee 7	8	8	8	-	-	8	8	8	8	8	24
Employee 8	8	8	8	-	-	8	8	8	8	1	24
Employee 9	8	8	8	-	-	8	8	8	8	8	24
Employee 10	8	8	8	-	-	8	8	8	8	8	24
Employee 11	8	2.3	8	-	-	8	2.3	8	8	8	18.3
Employee 12	8	8	8	-	-	8	8	8	4.6	0	24
Employee 13	8	8	8	-	-	8	8	8	8	8	24
Employee 14	8	7.8	4	-	-	0	7.8	4	8	8	11.8
Employee 15	0	0	8	-	-	0	0	8	8	8	8
Employee 16	0	0	8	-	-	0	0	8	8	8	8
Employee 17	8	8	8	-	-	8	8	8	8	8	24
Employee 18	8	0	8	-	-	8	0	8	8	8	16
Employee 19	8	8	8	-	-	8	8	8	8	8	24
Employee 20	8	8	8	-	-	8	8	8	8	8	24
Employee 21	0	0	6	-	-	0	0	6	8	8	6
Employee 22	8	8	8	-	-	8	8	8	8	8	24
Employee 23	8	8	8	-	-	8	8	8	8	8	24
Employee 24	8	8	8	-	-	8	8	8	8	8	24
Employee 25	7.5	8	8	-	-	7.5	8	8	8	8	23.5
Employee 26	8	8	8	-	-	8	8	8	8	8	24
Employee 27	8	8	8	-	-	8	8	8	8	8	24
Employee 28	7.8	0.5	8	-	-	7.8	0.5	8	8	8	16.3
Employee 29	8	8	8	-	-	8	8	8	8	8	24

Note: The bold, highlighted hours represent the duplicate hours.

EXHIBIT B. SCHEDULE OF DUPLICATE BILLINGS

	April 2003 Invoice					May 2003 Invoice					Duplicate Hours
	Mon. 4/28	Tues. 4/29	Wed. 4/30	Thurs. 5/1	Fri. 5/2	Mon. 4/28	Tues. 4/29	Wed. 4/30	Thurs. 5/1	Fri. 5/2	
Employee 30	8	8	8	-	-	8	8	8	8	8	24
Employee 31	8	8	8	-	-	8	8	8	8	8	24
Employee 32	8	8	8	-	-	8	8	8	8	8	24
Employee 33	8	8	8	-	-	8	8	8	8	8	24
Employee 34	8	4	8	-	-	8	4	8	8	8	20
Total											720.4

EXHIBIT C. DCPS RESPONSE TO DRAFT REPORT



DISTRICT OF COLUMBIA PUBLIC SCHOOLS

OFFICE OF THE SUPERINTENDENT
825 North Capitol Street, NE, 9th Floor
Washington, D.C., 20002-1994
(202) 442-5885 – fax: (202) 442-5026

February 17, 2006

Mr. Charles J. Willoughby
Inspector General
Office of the Inspector General
Government of the District of Columbia
717 14th Street, N.W.
Washington, DC 20005

RE: OIG 03-2-14GA(f)

Dear Mr. Willoughby:

Thank you for the opportunity to offer a response to your audit titled *Audit of Contractor Billings for DCPS Security Services (OIG No. 03-2-14GA(f))*. The District of Columbia Public Schools (DCPS) has reviewed the report and agrees with the report's recommendations. Our specific responses and planned corrective actions are included in Attachment A to this letter.

Should you have any questions related to this response, please contact John Cashmon, the Director of Compliance, at 202.576.5028, or Thomas Brady, Chief Business Operations Officer at 202.442.5026.

Sincerely,

A handwritten signature in black ink, appearing to read "Clifford B. Janey".

Clifford B. Janey, Ed.D.
Superintendent

cc: Robert C. Rice, Special Assistant to the Superintendent
Peter Parham, Chief of Staff
Theodore C. Tuckson, Chief of School Security
Erica Pierson, Deputy General Counsel

EXHIBIT C. DCPS RESPONSE TO DRAFT REPORT

Attachment A

District of Columbia Public Schools
Response to Audit of Contractor Billings for DCPS Security Services
(OIG No. 03-2-14GA(f))

We recommend that the Superintendent, D.C. Public Schools:

Recommendation 1: Take immediate action to pursue recovery from MVM, Inc. for duplicate billings totaling \$13,267.97 and over billings totaling \$15,121.82.

DCPS Response: DCPS concurs with the recommendation. The Office of Contracts and Acquisitions will prepare a letter demanding payment from MVM, Inc by February 28, 2006

Recommendation 2: Initiate action to recover fees totaling \$9,620.46 from MVM, Inc. for failure to replace absent school officers in May 2003, as provided in the contract.

DCPS Response: DCPS concurs with the recommendation. As stated in the response to recommendation 1, we will prepare the demand letter to MVM, Inc. including this amount by February 28, 2006.

Recommendation 3: Evaluate the invoices submitted by MVM, Inc. to determine whether the contractor submitted additional duplicate billings and over billings, and take the necessary action to recover the funds for the duplicate and over billings.

DCPS Response: DCPS concurs with the recommendation. The Office of Compliance has been tasked to conduct an audit of the MVM, Inc billings and to determine whether additional over and duplicate billings were paid by DCPS. We will demand that MVM, Inc. return these amounts to DCPS.

Recommendation 4: Evaluate all of the morning reports submitted by MVM, Inc. to determine whether the contractor failed to provide replacement officers for other months, and take the necessary action to assess and recover fees for any additional vacant posts.

DCPS Response: DCPS concurs with the recommendation. As part of the audit conducted by the DCPS Office of Compliance, they have been tasked to include a review of the morning reports submitted by MVM, Inc. Based on the results of the documentation review they will determine whether additional funds are due to DCPS. DCPS will take action to recover any funds due to us as a result of this audit.